

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 191: EXHIBIT 1 - VALUED DERIVATIVES CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	BANK SARASIN & CO LTD C/O BAR & KARRER AG ATTN: PETER HSU BRANDSCHENKESTRA SSE 90 8027 ZURICH, SWITZERLAND	22958	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$260,123.69	Lehman Brothers Special Financing Inc.	Unsecured	\$259,368.00
2	DEER PARK ROAD CORPORATION ATTN: BRAD CRAIG 1875 SKI TIME SQUARE, SUITE 102 STEAMBOAT SPRING, CO 80477	32400	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$31,750.00	Lehman Brothers Special Financing Inc.	Unsecured	\$9,600.00
3	NUVEEN ENHANCED MULTI-STRATEGY INCOME MANAGED ACCOUNTS PORTFOLIO C/O NUVEEN ASSET MANAGEMENT ATTN: KEVIN MCCARTHY - GENERAL COUNSEL 333 WEST WACKER DRIVE, 33RD FLOOR CHICAGO, IL 60606	24092	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$12,647.45*	Lehman Brothers Special Financing Inc.	Unsecured	\$22,647.45

* - Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
4	RUBICON MASTER FUND PO BOX 309 UGLAND HOUSE, GEORGE TOWN GRAND CAYMAN, CAYMAN ISLANDS	12697	09/15/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$190,254.25	Lehman Brothers Commodity Services Inc.	Unsecured	\$170,160.58
5	RUBICON MASTER FUND PO BOX 309 UGLAND HOUSE, GEORGE TOWN GRAND CAYMAN, CAYMAN ISLANDS	12698	09/15/2009	Lehman Brothers Holdings Inc.	Unsecured	\$190,254.25	Lehman Brothers Holdings Inc.	Unsecured	\$170,160.58
6	SOUTHERN PACIFIC SECURITIES 05-3 PLC CAPITAL TRUST COMPANY LIMITED ATTN: EMMA HAMLEY 7TH FLOOR, PHOENIX HOUSE 18 KING WILLIAM STREET LONDON, EC4N 7HE UNITED KINGDOM	28829	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$149,082.72

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
7	SOUTHERN PACIFIC SECURITIES 05-3 PLC CAPITAL TRUST COMPANY LIMITED ATTN: EMMA HAMLEY 7TH FLOOR, PHOENIX HOUSE 18 KING WILLIAM STREET LONDON, EC4N 7HE UNITED KINGDOM	28830	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	Undetermined	Lehman Brothers Special Financing Inc.	Unsecured	\$149,082.72
8	T.O. HOLDINGS, LLC ATTN: CRAIG ABOLT 850 THIRD AVENUE NEW YORK, NY 10022	29119	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,693,902.01	Lehman Brothers Special Financing Inc.	Unsecured	\$2,270,986.88
TOTAL						\$3,378,931.65	TOTAL		\$3,201,088.93

EXHIBIT 2

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 191: EXHIBIT 2 - VALUED DERIVATIVES CLAIMS - ADJOURNED OBJECTIONS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	BANK OF NEW YORK MELLON TRUST COMPANY, NA, THE AS TRUSTEE FOR THE MICHIGAN TOBACCO SETTLEMENT ASSET- BACKED BONDS SERIES 2007 ATTN: BRIDGET SCHESSLER 525 WILLIAM PENN PLACE, 7TH FLOOR PITTSBURGH, PA 15219	29721	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$4,772,320.00	Lehman Brothers Holdings Inc.	Unsecured	\$617,541.00
2	BANK OF NEW YORK MELLON TRUST COMPANY, THE NA, AS TRUSTEE FOR THE MICHIGAN TOBACCO SETTLEMENT ASSET- BACKED BONDS SERIES 2007 ATTN: BRIDGET SCHESSLER 525 WILLIAM PENN PLACE PITTSBURGH, PA 15219	29748	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$4,772,320.00	Lehman Brothers Special Financing Inc.	Unsecured	\$617,541.00

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OMNIBUS OBJECTION 191: EXHIBIT 2 - VALUED DERIVATIVES CLAIMS - ADJOURNED OBJECTIONS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
3	BUCKEYE TOBACCO SETTLEMENT FINANCING AUTHORITY, THE C/O THE OFFICE OF BUDGET AND MANAGEMENT ATTN: KURT KAUFFMAN, ASSISTANT SECRETARY 30 EAST BROAD ST., 34TH FLOOR COLUMBUS, OH 43215	22666	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$29,442,000.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$6,425,787.66
4	BUCKEYE TOBACCO SETTLEMENT FINANCING AUTHORITY, THE C/O THE OFFICE OF BUDGET AND MANAGEMENT ATTN: KURT KAUFFMAN, ASSISTANT SECRETARY 30 EAST BROAD ST., 34TH FLOOR COLUMBUS, OH 43215	22667	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$29,442,000.00*	Lehman Brothers Holdings Inc.	Unsecured	\$6,425,787.66

* - Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
5	COMMONWEALTH OF VIRGINIA TOBACCO SETTLEMENT FINANCING CORPORATION C/O SHAWN R. FOX MCGUIREWOODS LLP 1345 AVE. OF THE AMERICAS, 7TH FLOOR NEW YORK, NY 10105	17406	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$35,952,062.50	Lehman Brothers Holdings Inc.	Unsecured	\$2,718,179.71
6	COMMONWEALTH OF VIRGINIA TOBACCO SETTLEMENT FINANCING CORPORATION C/O SHAWN R. FOX MCGUIREWOODS LLP 1345 AVE. OF THE AMERICAS, 7TH FLOOR NEW YORK, NY 10105	17418	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$35,952,062.50	Lehman Brothers Special Financing Inc.	Unsecured	\$2,718,179.71
7	WASHINGTON STATE TOBACCO SETTLEMENT AUTHORITY C/O K&L GATES LLP ATTN: MARC L. BARRECA, ESQ 925 FOURTH AVENUE, SUITE 2900 SEATTLE, WA 98104	37355	10/12/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$47,063,714.01	Lehman Brothers Special Financing Inc.	Unsecured	\$4,325,931.16

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8	WASHINGTON STATE TOBACCO SETTLEMENT AUTHORITY C/O K&L GATES LLP ATTN: MARC L. BARRECA, ESQ 925 FOURTH AVENUE, SUITE 2900 SEATTLE, WA 98104	37356	10/12/2009	Lehman Brothers Holdings Inc.	Unsecured	\$47,063,714.01	Lehman Brothers Holdings Inc.	Unsecured	\$4,325,931.16
					TOTAL	\$234,460,193.02			
							TOTAL		\$28,174,879.06